

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF <u>STRAWBERRY POINT</u> , IOWA</div> <div>DUE: December 1, 2013</div>		<div>16202201600000</div> <div>CITY ADMINISTRATOR/CLERK</div> <div>111 COMMERCIAL STREET</div> <div>STRAWBERRY POINT, IA 52076</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		391,154		391,154	387,079
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		391,154		391,154	387,079
Delinquent property taxes		0		0	0
TIF revenues		26,766		26,766	28,411
Other city taxes		130,967	0	130,967	130,378
Licenses and permits		3,270	0	3,270	3,650
Use of money and property		57,908	12,347	70,255	256,424
Intergovernmental		439,535	0	439,535	458,598
Charges for fees and service		221,663	1,442,039	1,663,702	1,706,543
Special assessments		51,031	0	51,031	48,931
Miscellaneous		40,995	56,818	97,813	34,005
Other financing sources		1,236,511	268,744	1,505,255	1,470,255
Total revenues and other sources		2,599,800	1,779,948	4,379,748	4,524,274
Expenditures and Other Financing Uses					
Public safety		295,987	0	295,987	295,083
Public works		193,808	0	193,808	197,216
Health and social services		0	0	0	0
Culture and recreation		211,774	0	211,774	241,979
Community and economic development		339,846	0	339,846	388,439
General government		88,738	0	88,738	111,787
Debt service		288,159	0	288,159	285,162
Capital projects		92,781	0	92,781	43,300
Total governmental activities expenditures		1,511,093	0	1,511,093	1,562,966
Business type activities		0	1,547,963	1,547,963	1,561,709
Total ALL expenditures		1,511,093	1,547,963	3,059,056	3,124,675
Other financing uses, including transfers out		417,111	268,744	685,855	650,855
Total ALL expenditures/And other financing uses		1,928,204	1,816,707	3,744,911	3,775,530
Excess revenues and other sources over (Under) Expenditures/And other financing uses		671,596	-36,759	634,837	748,744
Beginning fund balance July 1, 2012		649,923	742,915	1,392,838	1,640,901
Ending fund balance June 30, 2013		1,321,519	706,156	2,027,675	2,389,645
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 1,505,000	Other long-term debt		\$ 0
Revenue debt		\$ 1,582,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,252,691
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/20/2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
ELIZABETH JASTER		→	563	933-4482	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/12/2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF STRAWBERRY POINT			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	246,538	84,184		60,432			391,154			391,154	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	246,538	84,184		60,432	0	0	391,154		T01	391,154	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	246,538	84,184		60,432	0	0	391,154			391,154	6
7	TIF revenues			26,766				26,766		T01	26,766	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	20,244						20,244		T15	20,244	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	1,157						1,157		T19	1,157	13
14	Other local option taxes		109,566					109,566		T09	109,566	14
15	TOTAL OTHER CITY TAXES	21,401	109,566	0	0	0	0	130,967	0		130,967	15
16	Section B - LICENSES AND PERMITS	3,270						3,270		T29	3,270	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	16,743	653					17,396	7,547	U20	24,943	18
19	Rents and royalties	31,058						31,058		U40	31,058	19
20	Other miscellaneous use of money and property		9,454					9,454	4,800	U20	14,254	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	47,801	10,107	0	0	0	0	57,908	12,347		70,255	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STRAWBERRY POINT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		123,121					123,121		C46	123,121	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	5,803						5,803		C89	5,803	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development					268,451		268,451		C89	268,451	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	5,803	123,121	0	0	268,451	0	397,375	0		397,375	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	20,833						20,833		D89	20,833	64
65	Township contributions	21,327						21,327		D89	21,327	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	42,160	0	0	0	0	0	42,160	0		42,160	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	47,963	123,121	0	0	268,451	0	439,535	0		439,535	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	112,536	A91	112,536	73
74	Sewer							0	201,412	A8Ø	201,412	74
75	Electric							0	1,128,091	A92	1,128,091	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	68,918						68,918		A81	68,918	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STRAWBERRY POINT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	1,368						1,368		A89	1,368	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	100,228						100,228		A89	100,228	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges		22,660					22,660		A03	22,660	98
99	Library charges	1,779						1,779		A89	1,779	99
100	Park, recreation, and cultural charges	26,675						26,675		A61	26,675	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Copies & Fax	35						35			35	103
104	TOTAL CHARGES FOR SERVICE	199,003	22,660	0	0	0	0	221,663	1,442,039		1,663,702	104
105												105
106	Section F - SPECIAL ASSESSMENTS		9,830		41,201			51,031		U01	51,031	106
107	Section G - MISCELLANEOUS											107
108	Contributions	460						460		U99	460	108
109	Deposits and sales/fuel tax refunds	2,645						2,645	9,300	U99	11,945	109
110	Sale of property and merchandise		5,824					5,824	16,202	U11	22,026	110
111	Fines	4,899						4,899		U30	4,899	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Reimbursements	9,546	9,141					18,687	24,730		43,417	114
115	Refunds	130	177					307	6,280		6,587	115
116	Trees Forever Grant		1,250					1,250			1,250	116
117	Donations		6,922					6,922			6,922	117
118	Miscellaneous	1						1	306		307	118
119								0			0	119
120	TOTAL MISCELLANEOUS	17,681	23,314	0	0	0	0	40,995	56,818		97,813	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF STRAWBERRY POINT					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	583,657	382,782	26,766	101,633	268,451	0	1,363,289	1,511,204		2,874,493	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				144,150	675,250		819,400		NR	819,400	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>		112,200		174,500	102,000		388,700	268,744		657,444	127
128	<i>Internal TIF loans and transfers in</i>				28,411			28,411			28,411	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	112,200	0	347,061	777,250	0	1,236,511	268,744		1,505,255	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	583,657	494,982	26,766	448,694	1,045,701	0	2,599,800	1,779,948		4,379,748	132
133												133
134	Beginning fund balance July 1, 2012	77,764	618,660	2,477	-180,616	131,638		649,923	742,915		1,392,838	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	661,421	1,113,642	29,243	268,078	1,177,339	0	3,249,723	2,522,863		5,772,586	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF STRAWBERRY POINT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	104,043	68,822					172,865		E62	172,865	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	3,666						3,666		E89	3,666	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	38,205	14,359					52,564		E24	52,564	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	60,532	5,604					66,136		E32	66,136	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	756						756		E32	756	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	207,202	88,785	0	0	0	0	295,987			295,987	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STRAWBERRY POINT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		120,701					120,701		E44	120,701	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	73,107						73,107		E81	73,107	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	73,107	120,701	0	0	0	0	193,808			193,808	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STRAWBERRY POINT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STRAWBERRY POINT			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	70,098	18,060					88,158		E52	88,158	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	4,242						4,242		E61	4,242	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	13,790	827					14,617		E61	14,617	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	39,648	11,776					51,424		E61	51,424	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation		22,000					22,000		E03	22,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	31,216	117					31,333		E61	31,333	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	158,994	52,780	0	0	0	0	211,774			211,774	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	3,194	10,739					13,933		E89	13,933	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		36,522					36,522		E89	36,522	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		288,042					288,042		E50	288,042	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,162	187					1,349		E29	1,349	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,356	335,490	0	0	0	0	339,846			339,846	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STRAWBERRY POINT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,400	1,845					10,245		E29	10,245	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	13,963	3,243					17,206		E23	17,206	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	759						759		E89	759	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,034						1,034		E25	1,034	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	26,488						26,488		E31	26,488	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	33,006						33,006		E89	33,006	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	83,650	5,088	0	0	0	0	88,738			88,738	176
177	Section G — DEBT SERVICE							0			0	177
178	STREET PRINCIPAL & INTEREST				254,768			254,768			254,768	178
179	INDUSTRIAL PARK PRINCIPAL & INTEREST				33,391			33,391			33,391	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	288,159	0	0	288,159			288,159	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	ELKADER STREET PROJECT					63,441		63,441			63,441	184
185	PROSPECT STREET PROJECT					29,340		29,340			29,340	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	92,781	0	92,781			92,781	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	92,781	0	92,781			92,781	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	527,309	602,844	0	288,159	92,781	0	1,511,093			1,511,093	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF STRAWBERRY POINT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								109,679	E91	109,679	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								169,984	E80	169,984	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,049,555	E92	1,049,555	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF STRAWBERRY POINT					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								218,745		218,745	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,547,963		1,547,963	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	527,309	602,844	0	288,159	92,781	0	1,511,093	1,547,963		3,059,056	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	112,200	276,500					388,700	268,744		657,444	255
256	Internal TIF loans/repayments and transfers out			28,411				28,411			28,411	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	112,200	276,500	28,411	0	0	0	417,111	268,744		685,855	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	639,509	879,344	28,411	288,159	92,781	0	1,928,204	1,816,707		3,744,911	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		16,950					16,950			16,950	264
265	Committed							0			0	265
266	Assigned					675,000		675,000			675,000	266
267	Unassigned							0			0	267
268	Total Governmental	0	16,950	0	0	675,000	0	691,950			691,950	268
269	Proprietary								706,156		706,156	269
270	Total ending fund balance June 30, 2013	21,912	234,298	832	-20,081	1,084,558	0	1,321,519	706,156		2,027,675	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	661,421	1,113,642	29,243	268,078	1,177,339	0	3,249,723	2,522,863		5,772,586	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF STRAWBERRY POINT

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	372,143	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 1,139,000	29U	39U 67,000	49U	49U	49U 1,072,000	49U	I89 34,170
3. Electric utility	19U 600,000	29U	39U 90,000	49U	49U	49U 510,000		I92 24,228
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. 2005 Streetscape	19U 190,000	29U	39U 190,000	49U 0	49U	49U	49U	I89 3,900
2008 Streets GO	19U 515,000	29U	39U 515,000	49U 0	49U	49U	49U	I89 20,342
2009 Streets GO	19U 330,000	29U	39U 330,000	49U 0	49U	49U	49U	I89 13,358
2012 Streets GO	19U	29U 1,550,000	39U 45,000	49U 1,505,000	49U	49U	49U	I89 7,061
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,774,000	1,550,000	1,237,000	1,505,000	0	1,582,000	0	103,059

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	45,053,813	x .05 = \$	2,252,691

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$		\$		2,027,675	2,027,675

REMARKS

Changed beginning balance in Proprietary fund. This is due to overstatement of revenue in the 2010-2011 and 2011-2012 years. Revenues were overstated because redeemed CDs were included in the reported revenue amount, which per AFR instructions should not be done due to CD redemption not being "new" money. End balance 2012 was 906,508 less CD redemptions from the two fiscal years 163,593 = 742, 915

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